

Missouri Ethics Commission
Campaign Finance Electronic Filing System
Help Document

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Expenditures Made:

Provides details of all expenditures made (money spent or incurred) by the committee during the reporting period. An expenditure can be in the form of money (monetary) or in a form other than money (in-kind). An expenditure can be made or incurred. An incurred expenditure includes each contract, promise or agreement to make an expenditure; it is an agreement or promise to pay an expense, even if the candidate has received the good or service. If made during on reporting period but to be paid in another, it must be recorded and reported as an incurred expenditure.

§130.011(15) RSMo – Expenditure definition:

- A payment, advance, conveyance, deposit, donation or contribution of money or anything of value for the purpose of supporting or opposing the nomination or election of any candidate for public office or the qualification or passage of any ballot measure or for the support of any committee which in turn supports or opposes any candidate or ballot measure or for the purpose of paying a previously incurred campaign debt or obligation of a candidate or the debts or obligations of a committee;
- A payment, or an agreement or promise to pay, money or anything of value, including a candidate's own money or property, for the purchase of goods, services, property, facilities or anything of value for the purpose of supporting or opposing the nomination or election of any candidate for public office or the qualification or passage of any ballot measure or for the support of any committee which in turn supports or opposes any candidate or ballot measure or for the purpose of paying a previously incurred campaign debt or obligation of a candidate or the debts or obligations of a committee.
- An expenditure of anything of value shall be deemed to have a money value equivalent to the fair market value.
- "Expenditure" includes, but is not limited to:
 - (a) Payment by anyone other than a committee for services of another person rendered to such committee;
 - (b) The purchase of tickets, goods, services or political merchandise in connection with any testimonial affair or fund-raising event of or for candidates or committees, or the purchase of advertising in a brochure, booklet, program or pamphlet of a candidate or committee;
 - (c) The transfer of funds by one committee to another committee;
 - (d) The direct or indirect payment by any person, other than a connected organization for a committee, of the costs of establishing, administering or maintaining a committee, including legal, accounting and computer services, fund raising and solicitation of contributions for a committee; but
- "Expenditure" does not include:
 - (a) Any news story, commentary or editorial which is broadcast or published by any broadcasting station, newspaper, magazine or other periodical without charge to the candidate or to any person supporting or opposing a candidate or ballot measure;
 - (b) The internal dissemination by any membership organization, proprietorship, labor organization, corporation, association or other entity of information advocating the election or defeat of a candidate or candidates or the passage or defeat of a ballot measure or measures to its directors, officers, members, employees or security holders, provided that the cost incurred is reported pursuant to subsection 2 of section 130.051*;
 - (c) Repayment of a loan, but such repayment shall be indicated in required reports;

(d) The rendering of voluntary personal services by an individual of the sort commonly performed by volunteer campaign workers and the payment by such individual of the individual's necessary and ordinary personal expenses incidental to such volunteer activity, provided no compensation is, directly or indirectly, asked or given;

(e) The costs incurred by any connected organization listed pursuant to subdivision (4) of subsection 5 of section 130.021 for establishing, administering or maintaining a committee, or for the solicitation of contributions to a committee which solicitation is solely directed or related to the members, officers, directors, employees or security holders of the connected organization;

(f) The use of a candidate's own money or property for expense of the candidate's personal food, lodging, travel, and payment of any fee necessary to the filing for public office, if such expense is not reimbursed to the candidate from any source;

- §130.036.4 RSMo – Committee records shall include a listing of each expenditure made and each contract, promise or agreement to make an expenditure, showing the date and amount of each transaction, the name and address of the person to whom the expenditure was made or promised, and the purpose of each expenditure made or promised.
- §130.036.5 RSMo – In the case of a committee which makes expenditures for both the support or opposition of any candidate and the passage or defeat of a ballot measure, the committee treasurer shall maintain records segregated according to each candidate or measure for which the expenditures were made.

Expenditures of \$100 or Less by Category:

§130.041(4)(d) RSMo – Expenditures of one hundred dollars or less may be grouped and listed by categories of expenditure showing the total dollar amount of expenditures in each category.

Itemized Expenditures:

§130.041(4)(d) RSMo – The full name and mailing address of each person to whom an expenditure of money or any other thing of value in the amount of more than one hundred dollars has been made, contracted for or incurred, together with the date, amount and purpose of each expenditure.

The report shall contain an itemized listing of each payment made to campaign workers by name, address, date, amount and purpose of each payment and the aggregate amount paid to each such worker.

In-Kind Expenditures:

§130.041.1(4)(c) RSMo - Include the total dollar value of all in-kind (\$100 or less per expenditure) expenditures made during the reporting period.

An in-kind expenditure is an expenditure made in a form other than money. (ex: candidate purchased equipment for the committee to use, however, during the life of the committee, candidate decides to get new equipment and gives the old equipment to someone else, not another candidate or committee, this would be considered an in-kind expenditure. If the committee gives the item to another candidate or committee, it is then reported as an in-kind contribution made.)

Incurred Expenditures:

An incurred expenditure is an expenditure made during one reporting period but paid in another (even if the candidate or committee has received the good or service). Filer must record and report an incurred expenditure at the time the obligation to pay is made (which may be an estimated amount).

Essentially, no money or anything of value has transferred to the vendor/supplier as consideration, compensation or payment for the good or service, regardless if the candidate or committee received the good or service.

Record and report at the time the agreement or promise to pay was made and include the date and amount, name and address of person/company to whom the agreement or promise to pay was made or promised and the purpose of the expenditure.